

Lincoln County

2018

CERTIFICATE (2)

Table of Contents:		Page No.		Res/Notice of Vote		2018 Adopted Budget			
						Expenditures	2017 Amount of Ad Valorem	County Clerk's Use Only	
								Nov. 1 Final Assessed Valuation	Computed Mill Rate*
Fund	K.S.A.								
Free Mission Cemetery District	15-1015		No	2,674	600	1,738,521	.346		
Rosette Cemetery District	15-1015		No	3,158	951	1,947,301	.489		
Spillman Cemetery District	15-1015		No	9,980	2,160	4,612,970	.469		
Vesper Cemetery District	15-1015		No	16,905	2,000	1,074,862	1.861		
Barnard RFD	19-3610		No	16,741	15,293	7,154,556	2.138		
Beverly RFD	19-3610		No	36,280	31,500	11,815,396	2.667		
First RFD	19-3610		No	67,240	62,458	14,324,706	4.361		
Hunter RFD	19-3610		No	35,772	33,000	13,771,029	2.397		
Sylvan Grove RFD	19-3610		No	34,872	28,500	11,938,286	2.388		
			No	0	0				

*Note: The November 1 valuation should be entered only if an amount is entered in the ad valorem column.

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* Includes value from multiple Counties.

Computation to Determine Limit for 2018

	Amount of Levy
1. Total tax levy amount in 2017 budget	+ \$ <u>0</u>
2. Debt service levy in 2017 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>0</u>

2017 Valuation Information for Valuation Adjustments

4. New improvements for 2017:	+ <u>0</u>
5. Increase in personal property for 2017:	
5a. Personal property 2017	+ <u>0</u>
5b. Personal property 2016	- <u>0</u>
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2017:	<u>0</u>
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>0</u>
8. Total estimated valuation July 1, 2017	<u>0</u>
9. Total valuation less valuation adjustment (8 minus 7)	<u>0</u>
10. Factor for increase (7 divided by 9)	<u>0.00000</u>
11. Amount of increase (10 times 3)	+ \$ <u>0</u>
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>0</u>
13. Debt service levy in this 2018 budget	<u>0</u>
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>0</u>
15. Consumer Price Index for all urban consumers for calendar year 2016	<u>1.400%</u>
16. Consumer Price Index adjustment (3 times 15)	\$ <u>0</u>
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ <u>0</u>

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2016	Current Amount for 2017	Proposed Amount for 2018	Transfers Authorized by Statute
Treasurer's Motor Vehicle	General	20,468	20,000	20,000	K.S.A 8-145
General	Transportation Bus	20,000	20,000	20,000	Resolution
General	Rescue Squad	24,890	26,041	28,091	K.S.A 12-110d
General	Capital Improvement	300,000	-	-	K.S.A 19-120
Road & Bridge	Special Machinery	250,000	100,000	-	K.S.A 68-141g
Road & Bridge	Special Highway Improvement	53,670	-	-	K.S.A 68-590
Children's Health Care Endowment	County Health	1,190	-	-	Resolution
County Health	County Health C.O.	10,000	-	-	K.S.A 65-204
Delia Pittard Bequest	Children's Health Care Endowment	2,947	-	-	Resolution
Ambulance	Ambulance C.O.	5,000	25,000	25,000	K.S.A 12-110d
Noxious Weed	Noxious Weed C.O.	-	-	5,000	K.S.A 2-1318
	Total	688,165	191,041	98,091	
	Adjustments*		20,000	20,000	
	Adjusted Totals	688,165	171,041	78,091	

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Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2017	Date Due		Amount Due 2017		Amount Due 2018	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Revenue Lincoln County Hospital Improvement - Series 2008	12/15/2008	9/1/2035	4.375-5.500	6,300,000	370,000	2/1 & 9/1	2/1	14,000	180,000	4,750	190,000
Revenue Lincoln County Hospital Refunding - Series 2016	10/6/2016	3/1/2035	2.000-3.000	5,330,000	5,330,000	3/1 & 9/1	3/1	138,319	125,000	151,100	100,000
Total Revenue Bonds					5,700,000			152,319	305,000	155,850	290,000
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					5,700,000			152,319	305,000	155,850	290,000

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2017	Payments Due 2017	Payments Due 2018
RFD - 1 Ton Flatbed Pickup	4/13/2015	60	2.35	25,000	20,181	5,345	5,345
RFD - 1 Ton Pickup	12/19/2016	48	3.25	30,000	30,000	0	8,157
Totals					50,181	5,345	13,502

*****If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Resources Available:	3,407,068	2,537,670	474,455
Expenditures:			
County Commission	45,096	47,900	48,000
County Clerk	97,089	106,566	112,947
County Treasurer	97,332	104,940	105,345
County Attorney	110,970	121,208	125,000
Register of Deeds	35,425	44,425	45,300
Sheriff	299,715	362,000	436,675
Clerk of the District Court	45,663	64,982	65,632
Courthouse General	174,658	140,500	146,000
Emergency Preparedness	40,501	42,904	44,958
Special Reappraisal	103,650	106,750	107,843
Special Building	8,390	10,000	10,000
Election	27,986	23,780	29,280
Recycling	28,199	34,000	32,500
Communications	144,125	166,000	166,000
Appropriations	1,848,870	1,078,447	1,123,424
Subtotal	3,107,669	2,454,402	2,598,904
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	3,107,669	2,454,402	2,598,904
Unencumbered Cash Balance Dec 31	299,399	83,268	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	3,263,075	2,473,041	2,598,904
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,598,904
Tax Required			2,124,449
Delinquent Comp Rate: 3.0%			63,733
Amount of 2017 Ad Valorem Tax			2,188,182

Lincoln County

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
County Commission			
Salaries	40,661	41,500	41,000
Contractual	4,987	4,000	4,000
Commodities	0	3,000	3,000
Capital Outlay	0	0	0
Reimbursements	(552)	(600)	0
Total	45,096	47,900	48,000
County Clerk			
Salaries	98,504	104,566	108,030
Contractual	2,964	2,500	1,417
Commodities	1,620	3,500	3,500
Capital Outlay	0	0	0
Reimbursements	(5,999)	(4,000)	0
Total	97,089	106,566	112,947
County Treasurer			
Salaries	90,282	96,540	96,645
Contractual	4,472	7,100	5,700
Commodities	2,578	1,300	3,000
Capital Outlay	0	0	0
Total	97,332	104,940	105,345
County Attorney			
Salaries	44,584	46,108	49,000
Contractual	64,119	67,600	68,500
Commodities	4,148	5,500	5,500
Capital Outlay	0	2,000	2,000
Reimbursements	(1,881)	0	0
Total	110,970	121,208	125,000
Register of Deeds			
Salaries	33,006	39,525	40,000
Contractual	1,506	3,300	3,300
Commodities	913	1,600	2,000
Capital Outlay	0	0	0
Total	35,425	44,425	45,300
Sheriff			
Salaries	313,629	345,000	415,000
Contractual	58,848	71,500	71,500
Commodities	94,522	93,500	98,175
Capital Outlay - Building	1,062	6,000	6,000
Reimbursements	(168,346)	(154,000)	(154,000)
Total	299,715	362,000	436,675
Clerk of the District Court			
Contractual	41,669	61,782	61,782
Commodities	1,718	1,600	1,600
Capital Outlay	4,171	4,000	4,000
Reimbursements	(1,895)	(2,400)	(1,750)
Total	45,663	64,982	65,632
Courthouse General			
Salaries	28,662	30,500	31,000
Contractual	129,859	100,000	100,000
Commodities	12,929	15,000	15,000
Capital Outlay	0	5,000	5,000
Safety Center	3,208	0	0
Reimbursements	0	(10,000)	(5,000)
Total	174,658	140,500	146,000
Total - Page 7b	905,948	992,521	1,084,899

Lincoln County

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
Emergency Preparedness			
Salaries	31,571	33,150	34,000
Contractual	5,847	7,740	10,895
Commodities	10,581	7,000	7,000
Capital Outlay	2,181	2,500	1,500
Reimbursements	(9,679)	(7,486)	(8,437)
Total	40,501	42,904	44,958
Special Reappraisal			
Salaries	65,765	70,150	71,243
Contractual	34,969	31,600	31,600
Commodities	3,075	5,000	5,000
Capital Outlay	0	0	0
Reimbursements	(159)	0	0
Total	103,650	106,750	107,843
Special Building			
Building Construction & Maintenance	8,390	10,000	10,000
Total	8,390	10,000	10,000
Election			
Salaries	884	2,500	2,500
Contractual	15,718	17,280	22,780
Commodities	11,384	4,000	4,000
Capital Outlay	0	0	0
Reimbursements	0	0	0
Total	27,986	23,780	29,280
Recycling			
Salaries	23,889	30,000	27,500
Contractual	4,135	3,000	3,000
Commodities	175	1,000	2,000
Capital Outlay	0	0	0
Total	28,199	34,000	32,500
Communications			
Salaries	134,512	146,000	146,000
Contractual	8,636	15,000	15,000
Commodities	977	3,000	3,000
Capital Outlay	0	2,000	2,000
Total	144,125	166,000	166,000
Total - Page7c	352,851	383,434	390,581

Adopted Budget

Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
15,870	16,346	16,575
99,562	104,164	112,365
4,500	4,500	4,500
497,809	520,820	561,824
0	1,000	1,000
99,562	75,000	75,000
7,209	7,569	7,569
20,000	20,000	20,000
1,404	1,277	0
7,000	7,000	7,000
90,000	120,000	120,000
500	1,000	1,000
2,250	2,000	2,000
13,500	15,000	13,500
25,000	25,000	25,000
36,631	36,230	40,000
7,000	10,000	10,000
0	5,000	0
0	55,000	52,500
2,378	2,000	2,000
0	3,500	3,500
20,000	20,000	20,000
24,890	26,041	28,091
300,000	0	0
573,805	0	0
1,848,870	1,078,447	1,123,424
905,948	992,521	1,084,899
352,851	383,434	390,581
3,107,669	2,454,402	2,598,904

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	0		
Motor Vehicle Tax	0		
Recreational Vehicle Tax	0		
16/20M Vehicle Tax	0		
Commercial Vehicle Tax	0		
Watercraft Tax	0		
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 3.0%			0
Amount of 2017 Ad Valorem Tax			0

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road & Bridge	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	157,070	136,129	76,892
Receipts:			
Ad Valorem Tax	1,552,884	1,965,112	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	20,173	5,000	5,000
Motor Vehicle Tax	119,390	85,514	103,845
Recreational Vehicle Tax	2,060	1,467	1,801
16/20M Vehicle Tax	19,467	16,967	22,069
Commercial Vehicle Tax	6,814	4,517	6,554
Watercraft Tax	2,070	1,626	1,978
Special City & County Highway	237,665	241,820	240,835
County Equalization	0	0	0
Reimbursements	63,379	90,000	60,000
In Lieu of Tax	1,164	1,071	1,504
Neighborhood Revitalization	(4,180)	(8,151)	(6,432)
Interest on Idle Funds			
Miscellaneous	172,339		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,193,225	2,404,943	437,154
Resources Available:	2,350,295	2,541,072	514,046
Expenditures:			
Salaries	670,475	804,080	800,000
Contractual	258,166	227,600	228,200
Commodities	831,225	932,500	908,500
Capital Outlay	150,630	400,000	470,719
Transfer to Special Machinery Fund	250,000	100,000	0
Transfer to Special Highway Improvement Fu	53,670	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,214,166	2,464,180	2,407,419
Unencumbered Cash Balance Dec 31	136,129	76,892	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	2,359,000	2,464,180	2,407,419
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,407,419
		Tax Required	1,893,373
Delinquent Comp Rate:	3.0%		56,801
	Amount of 2017 Ad Valorem Tax		1,950,174

Lincoln County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Bridge	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	159,664	109,169	0
Receipts:			
Ad Valorem Tax	98,207	101,035	xxxxxxxxxxxxxxxx
Delinquent Tax	313	500	0
Motor Vehicle Tax	70	5,404	5,339
Recreational Vehicle Tax	1	93	93
16/20 M Vehicle Tax	0	1,072	1,135
Commercial Vehicle Tax	4	285	337
Watercraft Tax	1	103	102
In Lieu of Tax	74	68	77
Neighborhood Revitalization	(264)	(375)	(372)
Reimbursements	24,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	122,406	108,185	6,711
Resources Available:	282,070	217,354	6,711
Expenditures:			
Bridge Construction	172,901	217,354	115,803
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	172,901	217,354	115,803
Unencumbered Cash Balance Dec 31	109,169	0	xxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	346,018	299,811	115,803
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			115,803
Tax Required			109,092
Delinquent Comp Rate: 3.0%			3,273
Amount of 2017 Ad Valorem Tax			112,365

Adopted Budget Noxious Weed	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	8,243	22,291	22,035
Receipts:			
Ad Valorem Tax	62,166	60,642	xxxxxxxxxxxxxxxx
Delinquent Tax	777	400	0
Motor Vehicle Tax	4,708	3,422	3,205
Recreational Vehicle Tax	81	59	56
16/20 M Vehicle Tax	678	679	681
Commercial Vehicle Tax	269	181	202
Watercraft Tax	82	65	61
Chemical Sales	8,117	8,000	6,000
In Lieu of Tax	47	43	46
Neighborhood Revitalization	(167)	(247)	(183)
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	76,758	73,244	10,068
Resources Available:	85,001	95,535	32,103
Expenditures:			
Salaries	34,644	32,500	35,000
Contractual	2,998	6,000	11,000
Commodities	25,068	35,000	35,000
Capital Outlay	0	0	0
Transfer to Noxious Weed Capital Outlay F	0	0	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	62,710	73,500	86,000
Unencumbered Cash Balance Dec 31	22,291	22,035	xxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	86,000	76,000	86,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			86,000
Tax Required			53,897
Delinquent Comp Rate: 3.0%			1,617
Amount of 2017 Ad Valorem Tax			55,514

Lincoln County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Law Enforcement	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	18,720	29,994	18,002
Receipts:			
Ad Valorem Tax	34,539	45,606	xxxxxxxxxxxxxxxx
Delinquent Tax	467	100	0
Motor Vehicle Tax	3,281	1,901	2,410
Recreational Vehicle Tax	57	33	42
16/20 M Vehicle Tax	323	377	512
Commercial Vehicle Tax	189	100	152
Watercraft Tax	57	36	46
In Lieu of Tax	26	24	35
Neighborhood Revitalization	(93)	(169)	(132)
Sale of Equipment	10,300		
Interest on Idle Funds			
Miscellaneous	28		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	49,174	48,008	3,065
Resources Available:	67,894	78,002	21,067
Expenditures:			
Contractual	0	0	0
Capital Outlay - Vehicle	37,900	60,000	60,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	37,900	60,000	60,000
Unencumbered Cash Balance Dec 31	29,994	18,002	xxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	45,000	60,000	60,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	60,000
		Tax Required	38,933
		Delinquent Comp Rate: 3.0%	1,168
		Amount of 2017 Ad Valorem Tax	40,101

Adopted Budget

County Health	Prior Year	Current Year	Proposed Budget
	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	27,157	41,038	14,637
Receipts:			
Ad Valorem Tax	109,172	107,402	xxxxxxxxxxxxxxxx
Delinquent Tax	1,397	1,000	1,000
Motor Vehicle Tax	8,151	6,010	5,676
Recreational Vehicle Tax	141	103	98
16/20 M Vehicle Tax	1,332	1,192	1,206
Commercial Vehicle Tax	465	317	358
Watercraft Tax	141	114	108
In Lieu of Tax	82	75	82
Neighborhood Revitalization	(294)	(356)	(365)
Reimbursements and Grants	127,930	105,210	125,185
Transfer from Children's Health Care			
Endowment Fund	1,190		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	249,707	221,067	133,348
Resources Available:	276,864	262,105	147,985
Expenditures:			
Salaries	142,327	149,968	154,328
Contractual	69,575	87,400	89,500
Commodities	13,924	10,100	10,500
Transfer to County Health Capital Outlay Fund	10,000	0	0
Appropriation to Area on Aging - Senior Care Act			1,157
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	235,826	247,468	255,485
Unencumbered Cash Balance Dec 31	41,038	14,637	xxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	257,451	247,468	255,485
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	255,485
		Tax Required	107,500
		Delinquent Comp Rate: 3.0%	3,225
		Amount of 2017 Ad Valorem Tax	110,725

Lincoln County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Ambulance			
Unencumbered Cash Balance Jan 1	4,896	35,504	51,573
Receipts:			
Ad Valorem Tax	276,893	310,857	xxxxxxxxxxxxxxxx
Delinquent Tax	2,989	600	0
Motor Vehicle Tax	17,402	15,247	16,427
Recreational Vehicle Tax	300	262	285
16/20 M Vehicle Tax	3,143	3,025	3,491
Commercial Vehicle Tax	991	805	1,037
Watercraft Tax	301	290	313
In Lieu of Tax	208	191	238
Neighborhood Revitalization	(746)	(1,208)	(994)
Ambulance Runs	74,982	100,000	100,000
Reimbursements	1,165	6,000	6,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	377,628	436,069	126,797
Resources Available:	382,524	471,573	178,370
Expenditures:			
Personal Services	288,772	334,000	352,000
Contractual Services	22,239	28,000	29,000
Commodities	31,009	27,000	27,000
Capital Outlay	0	6,000	11,000
Transfer to Ambulance Capital Outlay Fu	5,000	25,000	25,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	347,020	420,000	444,000
Unencumbered Cash Balance Dec 31	35,504	51,573	xxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount	401,000	441,000	444,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		444,000
	Tax Required		265,630
	Delinquent Comp Rate: 3.0%		7,969
	Amount of 2017 Ad Valorem Tax		273,599

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Employee Benefits			
Unencumbered Cash Balance Jan 1	173,117	291,272	215,304
Receipts:			
Ad Valorem Tax	1,176,380	1,217,741	xxxxxxxxxxxxxxxx
Delinquent Tax	15,514	4,000	4,000
Motor Vehicle Tax	85,895	64,781	64,350
Recreational Vehicle Tax	1,479	1,111	1,116
16/20 M Vehicle Tax	17,306	12,853	13,675
Commercial Vehicle Tax	4,880	3,422	4,061
Watercraft Tax	1,483	1,231	1,226
In Lieu of Tax	882	812	932
Neighborhood Revitalization	(3,167)	(4,529)	(4,421)
Reimbursements	21,402	22,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,322,054	1,323,422	104,939
Resources Available:	1,495,171	1,614,694	320,243
Expenditures:			
Contractual	20,077	5,000	5,000
Social Security	157,288	186,500	188,000
KPERS	177,214	194,165	233,000
Worker's Compensation Insurance	48,332	75,225	85,000
Unemployment Tax	1,707	3,500	3,500
Medical Insurance	790,178	925,000	1,066,549
Group Life Insurance	9,103	10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	1,203,899	1,399,390	1,591,049
Unencumbered Cash Balance Dec 31	291,272	215,304	xxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount	1,381,930	1,463,500	1,591,049
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		1,591,049
	Tax Required		1,270,806
	Delinquent Comp Rate: 3.0%		38,124
	Amount of 2017 Ad Valorem Tax		1,308,930

Lincoln County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Lincoln 911	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	140,839	137,736	137,736
Receipts:			
911 Fees	50,070	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	50,070	50,000	50,000
Resources Available:	190,909	187,736	187,736
Expenditures:			
Contractual	53,173	50,000	50,000
Reserve for Future Period			137,736
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	53,173	50,000	187,736
Unencumbered Cash Balance Dec 31	137,736	137,736	0
2016/2017/2018 Budget Authority Amount	152,677	110,839	187,736

Adopted Budget

Refuse	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	193,404	153,076	103,216
Receipts:			
Tax Receipts	43,046	35,000	30,000
User Fees	187,624	195,000	215,000
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	230,670	230,000	245,000
Resources Available:	424,074	383,076	348,216
Expenditures:			
Salaries	41,105	46,360	47,020
Contractual	164,178	206,500	206,500
Commodities	10,322	17,000	17,000
Capital Outlay	55,393	10,000	10,000
Reserve for Future Period			67,696
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	270,998	279,860	348,216
Unencumbered Cash Balance Dec 31	153,076	103,216	0
2016/2017/2018 Budget Authority Amount	365,055	323,511	348,216

Lincoln County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Ambulance Capital Outlay	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	11,845	16,845	41,845
Receipts:			
Transfer from Ambulance Fund	5,000	25,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	5,000	25,000	25,000
Resources Available:	16,845	41,845	66,845
Expenditures:			
Capital Outlay		0	0
Reserve for Future Period			66,845
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	66,845
Unencumbered Cash Balance Dec 31	16,845	41,845	0
2016/2017/2018 Budget Authority Amount	0	11,845	66,845

Adopted Budget

	Prior Year	Current Year	Proposed Budget
County Health Capital Outlay	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	48,970	48,920	47,319
Receipts:			
Transfer from County Health Fund	10,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	10,000	0	0
Resources Available:	58,970	48,920	47,319
Expenditures:			
Contractual	10,050	1,601	0
Capital Outlay		0	0
Reserve for Future Period			47,319
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	10,050	1,601	47,319
Unencumbered Cash Balance Dec 31	48,920	47,319	0
2016/2017/2018 Budget Authority Amount	0	48,970	47,319

See Tab A

Lincoln County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Home for Aged Improvement	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	188,147	201,049	0
Receipts:			
Rental Fees	14,000	10,500	36,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	14,000	10,500	36,000
Resources Available:	202,147	211,549	36,000
Expenditures:			
Contractual	1,035	211,549	0
Commodities	63	0	0
Reserve for Future Period			36,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,098	211,549	36,000
Unencumbered Cash Balance Dec 31	201,049	0	0
2016/2017/2018 Budget Authority Amount	0	229,948	36,000

See Tab A

Adopted Budget

Noxious Weed Capital Outlay	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	30,359	30,359	30,359
Receipts:			
Transfer from Noxious Weed Fund	0	0	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	5,000
Resources Available:	30,359	30,359	35,359
Expenditures:			
Capital Outlay		0	0
Reserve for Future Period			35,359
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	35,359
Unencumbered Cash Balance Dec 31	30,359	30,359	0
2016/2017/2018 Budget Authority Amount	0	30,359	35,359

Lincoln County
Non-Budgeted Funds-A

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2016 is to be shown)

Fund Name:										
Special Machinery	Special Highway Improvement	Capital Improvement	Reappraisal C.O.	Register of Deeds Tech.	Treasurer Motor Vehicle	Sheriff's Registered Offender	Treasurer's Technology	Clerk's Technology	Sheriff Concealed Carry	Total
Unencumbered										
Cash Balance Jan 1	28,338	346,003	21,171	29,749	32,444	1,392	1,135	1,135	551	1,070,939
Receipts:										
Fees			0	4,404	434,989	400	1,102	1,102	98	
Lease Proceeds										
Miscellaneous				73						
Transfer from Road & Bridge Fund	53,670									
Transfer from County Health Fund										
Transfer from General Fund		300,000								
Sale of Equipment		7,100								
Total Receipts	53,670	307,100	0	4,477	434,989	400	1,102	1,102	98	1,052,938
Resources Available:	858,821	653,103	21,171	34,226	467,433	1,992	2,237	2,237	649	2,123,877
Expenditures:										
Capital Outlay		40,677								
Capital Improvement										
Salaries					5,678					
Contractual				4,674	414,169					
Commodities										
Transfer to General Fund					20,468					
Total Expenditures	595,957	40,677	0	4,674	440,315	0	0	0	0	1,081,623
Cash Balance Dec 31	262,864	612,426	21,171	29,552	27,118	1,992	2,237	2,237	649	1,042,254
										1,042,254

**Note: These two block figures should agree.

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2016 is to be shown)

Lincoln County
Non-Budgeted Funds-B

Fund Name:	Windpower Economic Benefit	Windpower Interest Earned	Ambulance Memorial	County Health Memorial	Transportatio n Bus	Rescue Squad	Rescue Squad Memorial	Barnard RFD	Beverly RFD	First RFD
Unencumbered										Total
Cash Balance Jan 1	4,833,834	19,433	982	183	1,172	17,240	2,305	2,338	1,616	8,261
Receipts:										4,887,364
In Lieu of Tax	667,443									
Interest Earned		26,840						456	174	8
Donations			17,299	10,000						
State Funds					36,364					
Fees					1,812					
Miscellaneous					116					
Transfer from General Fund					20,000	24,890				
Tax Distributions								15,920	34,325	64,580
Reimbursements								20	4,300	14,097
Total Receipts	667,443	26,840	17,299	10,000	58,292	24,890	0	16,396	38,799	78,685
Resources Available:	5,501,277	46,273	18,281	10,183	59,464	42,130	2,305	18,734	40,415	86,946
Expenditures:										938,644
Salaries					26,575			1,100	1,817	700
Contractual		20,322			25,246	7,076		9,586	18,421	20,764
Commodities					3,214	1,321		3,966	8,474	45,722
Capital Outlay										
Transfer to Barnard RFD Special Equip. Fund								3,000		
Transfer to Beverly RFD Special Equip. Fund									6,500	
Transfer to First RFD Special Equip. Fund										13,000
Transfer to General Fund										
Other			16,219							
Total Expenditures	0	20,322	16,219	0	55,035	8,397	0	17,652	35,212	80,186
Cash Balance Dec 31	5,501,277	25,951	2,062	10,183	4,429	33,733	2,305	1,082	5,203	6,760
										5,592,985
										5,592,985

**Note: These two block figures should agree.

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2016 is to be shown)

Lincoln County

Non-Budgeted Funds-C

Fund Name:

Hunter RFD	Ottawa RFD	Sylvan Grove RFD	Sylvan Grove RFD - NFW	First RFD Memorial	Beverly RFD Memorial	Barnard RFD Special Equip.	Beverly RFD Special Equip.	First RFD Special Equip.	Hunter RFD Special Equip.	Total
2,445	0	1,760	2,039	583	2,500	82,704	48,528	16,518	44,622	201,699

Receipts:

Tax Distributions	34,878		250	0	0					
Interest Earned	227		148							
Reimbursements		4,050								
Transfer from Barnard RFD Fund						3,000				
Transfer from Beverly RFD Fund							6,500			
Transfer from First RFD Fund								13,000		
Transfer from Hunter RFD Fund									11,000	
Transfer from Sylvan Grove RFD NFW Fund		2,243								
Total Receipts	35,105	37,189	250	0	0	3,000	6,500	13,000	11,000	106,044
Resources Available:	37,550	38,949	2,289	583	2,500	85,704	55,028	29,518	55,622	307,743

Expenditures:

Salaries	480	1,950								
Contractual	11,156	11,953								
Commodities	2,770	2,884								
Transfer to Hunter RFD Special Equip. Fund	11,000									
Transfer to Sylvan Grove RFD Special Equip. Fund		17,000								
Transfer from Sylvan Grove RFD Fund			2,243							
No Fund Warrant - Principal										
No Fund Warrant - Interest										
Capital Outlay							36,854		4,000	
Total Expenditures	25,406	33,787	2,243	0	0	0	36,854	0	4,000	102,290
Cash Balance Dec 31	12,144	5,162	46	583	2,500	85,704	18,174	29,518	51,622	205,453

**Note: These two block figures should agree.

Lincoln County
Non-Budgeted Funds-D

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2016 is to be shown)

Fund Name:		Sylvan Grove RFD Special Fund	PBC - Bond and Interest	Delia Pittard Bequest	Children's Health Care Endowment	Crime Victim Restitution	Prosecutor's Training and	Sheriff VIN Inspection	Asset Forfeiture	0	Total
Unencumbered											
Cash Balance Jan 1		44,319	326,037	587,522	234,244	13,379	1,592	3,044	1,268		1,211,405
Receipts:											
Money from State of Kansas											
Rent Received			497,250								
Interest Earned			1,480	2,947	1,289						
Transfer from Sylvan Grove RFD Fund		17,000									
Transfer from Delia Pittard Bequest Fund					2,947						
Fees						3,124	877	2,780			
Total Receipts		17,000	498,730	2,947	4,236	3,124	877	2,780	0	0	529,694
Resources Available:		61,319	824,767	590,469	238,480	16,503	2,469	5,824	1,268	0	1,741,099
Expenditures:											
Contractual					1,492		592	278			
Principal Payments			175,000								
Interest Payments			282,652								
Miscellaneous											
Transfer to Children's Health Care Endowment Fund				2,947							
Transfer to County Health Fund					1,190						
Forfeiture Payments									100		
Restitution Payments						3,132					
Total Expenditures		0	457,652	2,947	2,682	3,132	592	278	100	0	467,383
Cash Balance Dec 31		61,319	367,115	587,522	235,798	13,371	1,877	5,546	1,168	0	1,273,716

**Note: These two block figures should agree.

NOTICE OF BUDGET HEARING

The governing body of
Lincoln County
will meet on August 21, 2017 at 10:00 A.M. at Lincoln County Commissioner's Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Lincoln County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget Year for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Est. Tax Rate*
General	3,107,669	52.550	2,454,402	35.304	2,598,904	2,188,182	38.948
Debt Service							
Road & Bridge	2,214,166	31.649	2,464,180	38.721	2,407,419	1,950,174	34.711
Special Bridge	172,901	2.001	217,354	1.991	115,803	112,365	2.000
Noxious Weed	62,710	1.267	73,500	1.195	86,000	55,514	0.988
Law Enforcement	37,900	0.704	60,000	0.899	60,000	40,101	0.714
County Health	235,826	2.225	247,468	2.117	255,485	110,725	1.971
Ambulance	347,020	5.643	420,000	6.126	444,000	273,599	4.870
Employee Benefits	1,203,899	23.975	1,399,390	23.995	1,591,049	1,308,930	23.298
Lincoln 911	53,173		50,000		187,736		
Refuse	270,998		279,860		348,216		
Ambulance Capital Outlay					66,845		
County Health Capital Outlay	10,050		1,601		47,319		
Home for Aged Improvement	1,098		211,549		36,000		
Noxious Weed Capital Outlay					35,359		
Non-Budgeted Funds-A	1,081,623						
Non-Budgeted Funds-B	233,023						
Non-Budgeted Funds-C	102,290						
Non-Budgeted Funds-D	467,383						
Non-Budgeted Funds-E	0						
Totals	9,601,729	120.014	7,879,304	110.348	8,280,135	6,039,590	107.500
Less: Transfers	688,165		171,041		78,091		
Net Expenditure	8,913,564		7,708,263		8,202,044		
Total Tax Levied	5,973,778		5,773,201		xxxxxx		
Assessed Valuation	49,777,741		52,321,403		56,182,384		

Outstanding Indebtedness,

January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Pur. Princ.

Total

2015
0
5,855,000
144,199
529,167
6,528,366

2016
0
5,690,000
138,208
606,370
6,434,578

2017
0
5,700,000
0
50,181
5,750,181

*Tax rates are expressed in mills

Dawn Harlow

Clerk

Lincoln County

2018

NOTICE OF BUDGET HEARING

	Prior Year Actual 2016		Current Yr Estimate 2017		Proposed Budget Year 2018			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	2017 Ad Valorem Tax	Est. Tax Rate*	July 1 Est. Valuation
Other District Funds								
Free Mission Cemetery District	900	0.40600	1,500	0.37900	2,674	600	0.345	1,738,521
Rosette Cemetery District	849	0.56900	2,000	0.53300	3,158	951	0.488	1,947,401
Spillman Cemetery District	2,769	0.58500	7,000	0.54300	9,980	2,160	0.468	4,612,939
Vesper Cemetery District	3,620	2.06900	11,000	1.97900	16,905	2,000	1.861	1,074,862
Barnard RFD	15,871	2.39100	18,124	2.25800	16,741	15,293	2.138	7,154,556
Beverly RFD	30,551	3.00100	36,126	2.86600	36,280	31,500	2.666	11,815,358
First RFD	64,523	5.00000	71,203	4.71200	67,240	62,458	4.360	14,326,747
Hunter RFD	24,852	2.87900	46,210	2.67400	35,772	33,000	2.396	13,770,781
Sylvan Grove RFD	32,986	2.62700	34,764	2.51300	34,872	28,500	2.387	11,937,648
0	0		0		0	0		
0	0		0		0	0		
Totals	176,921	19.52700	227,927	18.45700	223,622	176,462	17.109	

*Tax rates are expressed in mills

Dawn Harlow
Clerk

Page No. 20a

CONSOLIDATED METHOD FUND PAGE

2018

County Name Lincoln County
Special District Name Free Mission Cemetery District

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2016	Current Year Estimate 2017	Proposed Budget Year 2018
Unencumbered Cash Balance, Jan. 1	3,812	3,529	2,053
Ad Valorem Tax	600	11	xxxxxxxxxxxxx
Delinquent Tax		0	
Motor Vehicle Tax	4	13	5
Recreational Vehicle Tax		0	0
16/20M Vehicle Tax	13	0	16
Commercial Vehicle Tax			0
Watercraft Tax			0
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds			
Total Receipts	617	24	21
Resources Available:	4,429	3,553	2,074
Expenditures:			
Cemetery Operations	900	1,500	2,674
Cash Forward (2018 column)			
Total Expenditures	900	1,500	2,674
Unencumbered Cash Balance, Dec 31	3,529	2,053	xxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			2,674
Tax Required			600
Delinquency Computation % Rate			0
Amount of 2017 Ad Valorem Tax			600

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund Names	Ad Valorem Tax Levy for 2016	Allocation for Year 2018				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	600	5	0	16	0	0
Total	600	5	0	16	0	0

County Treas MVT Estimate 5
County Treas RVT Estimate 0
County Treas 16/20M Estimate 16
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 0

MVT Factor 0.00833
RVT Factor 0.00000
16/20M Factor 0.02667
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

Lincoln County
Free Mission Cemetery District

2018

Computation to Determine Limit for 2018

	Amount of Levy
1. Tax levy amount in 2017 budget	+ \$ 600
2. Debt service levy in 2017 budget	- \$ 0
3. Tax levy excluding debt service	\$ 600

2017 Valuation Information for Valuation Adjustments

4. New improvements for 2017:	+ 0
5. Increase in personal property for 2017:	
5a. Personal property 2017	+ 9,728
5b. Personal property 2016	- 10,420
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2017	0
7. Total valuation adjustment (sum of 4, 5c, and 6)	0
8. Total estimated valuation July 1, 2017	1,738,521
9. Total valuation less valuation adjustment (8 minus 7)	1,738,521
10. Factor for increase (7 divided by 9)	0.00000
11. Amount of increase (10 times 3)	+ \$ 0
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 600
13. Debt service levy in this 2018 budget	0
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	600
15. Consumer Price Index for all urban consumers for calendar year 2016	0.013
16. Consumer Price Index adjustment (3 times 15)	\$ 8
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 608

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2018

County Name Lincoln County
Special District Name Rosette Cemetery District

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2016	Current Year Estimate 2017	Proposed Budget Year 2018
Unencumbered Cash Balance, Jan. 1	3,972	4,141	2,177
Ad Valorem Tax	960		xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	40	31	24
Recreational Vehicle Tax			0
16/20M Vehicle Tax	6	5	6
Commercial Vehicle Tax			0
Watercraft Tax			0
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds	12		
Total Receipts	1,018	36	30
Resources Available:	4,990	4,177	2,207
Expenditures:			
Cemetery Operations	849	2,000	3,158
Cash Forward (2018 column)			
Total Expenditures	849	2,000	3,158
Unencumbered Cash Balance, Dec 31	4,141	2,177	xxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			3,158
Tax Required			951
Delinquency Computation % Rate			0
Amount of 2017 Ad Valorem Tax			951

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund Names	Ad Valorem Tax Levy for 2016	Allocation for Year 2018				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	951	24	0	6	0	0
Total	951	24	0	6	0	0

County Treas MVT Estimate 24
County Treas RVT Estimate 0
County Treas 16/20M Estimate 6
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 0

MVT Factor 0.02524
RVT Factor 0.00000
16/20M Factor 0.00631
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

2018

Lincoln County
Rosette Cemetery District

Computation to Determine Limit for 2018

	Amount of Levy
1. Tax levy amount in 2017 budget	+ \$ <u>951</u>
2. Debt service levy in 2017 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>951</u>

2017 Valuation Information for Valuation Adjustments

4. New improvements for 2017:	+ <u>0</u>
5. Increase in personal property for 2017:	
5a. Personal property 2017	+ <u>11,138</u>
5b. Personal property 2016	- <u>11,138</u>
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2017	<u>0</u>
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>0</u>
8. Total estimated valuation July 1, 2017	<u>1,947,401</u>
9. Total valuation less valuation adjustment (8 minus 7)	<u>1,947,401</u>
10. Factor for increase (7 divided by 9)	<u>0.00000</u>
11. Amount of increase (10 times 3)	+ \$ <u>0</u>
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>951</u>
13. Debt service levy in this 2018 budget	<u>0</u>
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>951</u>
15. Consumer Price Index for all urban consumers for calendar year 2016	<u>0.013</u>
16. Consumer Price Index adjustment (3 times 15)	\$ <u>12</u>
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>963</u>

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2018

County Name Lincoln County
Special District Name Spillman Cemetery District

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2016	Current Year Estimate 2017	Proposed Budget Year 2018
Unencumbered Cash Balance, Jan. 1	12,056	12,479	7,745
Ad Valorem Tax	2,101	2,170	xxxxxxxxxxxxx
Delinquent Tax	67		
Motor Vehicle Tax	68	54	45
Recreational Vehicle Tax	1		0
16/20M Vehicle Tax	36	42	30
Commercial Vehicle Tax			0
Watercraft Tax	1		0
LAVTR			
In Lieu of Taxes			
Miscellaneous	918		
Interest on Idle Funds			
Total Receipts	3,192	2,266	75
Resources Available:	15,248	14,745	7,820
Expenditures:			
Cemetery Operations	2,769	7,000	9,980
Cash Forward (2018 column)			
Total Expenditures	2,769	7,000	9,980
Unencumbered Cash Balance, Dec 31	12,479	7,745	xxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			9,980
Tax Required			2,160
Delinquency Computation % Rate			0
Amount of 2017 Ad Valorem Tax			2,160

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund Names	Ad Valorem Tax Levy for 2016	Allocation for Year 2018				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	2,170	45	0	30	0	0
Total	2,170	45	0	30	0	0

County Treas MVT Estimate 45
County Treas RVT Estimate 0
County Treas 16/20M Estimate 30
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 0

MVT Factor 0.02074
RVT Factor 0.00000
16/20M Factor 0.01382
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

Lincoln County
Spillman Cemetery District

2018

Computation to Determine Limit for 2018

	Amount of Levy
1. Tax levy amount in 2017 budget	+ \$ <u>2,170</u>
2. Debt service levy in 2017 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>2,170</u>

2017 Valuation Information for Valuation Adjustments

4. New improvements for 2017:	+ <u>18,606</u>	
5. Increase in personal property for 2017:		
5a. Personal property 2017	+ <u>52,174</u>	
5b. Personal property 2016	- <u>49,530</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>2,644</u>	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2017	<u>0</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>21,250</u>	
8. Total estimated valuation July 1, 2017	<u>4,612,939</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>4,591,689</u>	
10. Factor for increase (7 divided by 9)	<u>0.00463</u>	
11. Amount of increase (10 times 3)	+ \$ <u>10</u>	
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>2,180</u>	
13. Debt service levy in this 2018 budget	<u>0</u>	
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>2,180</u>	
15. Consumer Price Index for all urban consumers for calendar year 2016	<u>0.013</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>28</u>	
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>2,208</u>	

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2018

County Name Lincoln County
Special District Name Vesper Cemetery District

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2016	Current Year Estimate 2017	Proposed Budget Year 2018
Unencumbered Cash Balance, Jan. 1	23,865	23,552	14,736
Ad Valorem Tax	1,939	2,000	xxxxxxxxxxxxx
Delinquent Tax	2		
Motor Vehicle Tax	163	149	140
Recreational Vehicle Tax			0
16/20M Vehicle Tax	40	35	29
Commercial Vehicle Tax			0
Watercraft Tax			0
LAVTR			
In Lieu of Taxes			
Donations	1,050		
Interest on Idle Funds	113		
Total Receipts	3,307	2,184	169
Resources Available:	27,172	25,736	14,905
Expenditures:			
Cemetery Operations	3,620	11,000	16,905
Cash Forward (2018 column)			
Total Expenditures	3,620	11,000	16,905
Unencumbered Cash Balance, Dec 31	23,552	14,736	xxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			16,905
Tax Required			2,000
Delinquency Computation % Rate			0
Amount of 2017 Ad Valorem Tax			2,000

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund Names	Ad Valorem Tax Levy for 2016	Allocation for Year 2018				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	2,000	140	0	29	0	0
Total	2,000	140	0	29	0	0

County Treas MVT Estimate	140					
County Treas RVT Estimate		0				
County Treas 16/20M Estimate			29			
County Treas Commercial Vehicle Tax Estimate				0		
County Treas Watercraft Tax Estimate					0	

MVT Factor	0.07000					
RVT Factor		0.00000				
16/20M Factor			0.01450			
Commercial Vehicle Factor				0.00000		
Watercraft Factor					0.00000	

Lincoln County
Vesper Cemetery District

2018

Computation to Determine Limit for 2018

	Amount of Levy
1. Tax levy amount in 2017 budget	+ \$ 2,000
2. Debt service levy in 2017 budget	- \$ 0
3. Tax levy excluding debt service	\$ 2,000

2017 Valuation Information for Valuation Adjustments

4. New improvements for 2017:	+ 0
5. Increase in personal property for 2017:	
5a. Personal property 2017	+ 19,019
5b. Personal property 2016	- 20,869
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in Use during 2017	0
7. Total valuation adjustment (sum of 4, 5c, and 6)	0
8. Total estimated valuation July 1, 2017	1,074,862
9. Total valuation less valuation adjustment (8 minus 7)	1,074,862
10. Factor for increase (7 divided by 9)	0.00000
11. Amount of increase (10 times 3)	+ \$ 0
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 2,000
13. Debt service levy in this 2018 budget	0
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	2,000
15. Consumer Price Index for all urban consumers for calendar year 2016	0.013
16. Consumer Price Index adjustment (3 times 15)	\$ 26
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 2,026

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2018

County Name Lincoln County
Special District Name Barnard RFD

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2016	Current Year Estimate 2017	Proposed Budget Year 2018
Unencumbered Cash Balance, Jan. 1	2,337	2,861	677
Ad Valorem Tax	15,119	15,060	xxxxxxxxxxxxx
Delinquent Tax	59		
Motor Vehicle Tax	516	583	473
Recreational Vehicle Tax	5	8	8
16/20M Vehicle Tax	189	266	261
Commercial Vehicle Tax	16	10	14
Watercraft Tax	15	13	15
LAVTR			
In Lieu of Taxes			
Donations	20		
Interest on Idle Funds	456		
Total Receipts	16,395	15,940	771
Resources Available:	18,732	18,801	1,448
Expenditures:			
Personal Services	1,100	1,100	1,100
Commodities	3,895	5,000	5,000
Contractual	7,876	8,024	7,641
Capital Outlay			
Transfer to Special Equipment	3,000	4,000	3,000
Cash Forward (2018 column)			
Total Expenditures	15,871	18,124	16,741
Unencumbered Cash Balance, Dec 31	2,861	677	xxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			16,741
Tax Required			15,293
Delinquency Computation % Rate			0
Amount of 2017 Ad Valorem Tax			15,293

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund Names	Ad Valorem Tax Levy for 2016	Allocation for Year 2018				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	15,060	473	8	261	14	15
Total	15,060	473	8	261	14	15

County Treas MVT Estimate	473					
County Treas RVT Estimate		8				
County Treas 16/20M Estimate				261		
County Treas Commercial Vehicle Tax Estimate					14	
County Treas Watercraft Tax Estimate						15

MVT Factor	0.03141					
RVT Factor		0.00053				
16/20M Factor				0.01733		
Commercial Vehicle Factor					0.00093	
Watercraft Factor						0.00100

Lincoln County
Barnard RFD

2018

Computation to Determine Limit for 2018

	Amount of Levy
1. Tax levy amount in 2017 budget	+ \$ 15,060
2. Debt service levy in 2017 budget	- \$ 0
3. Tax levy excluding debt service	\$ 15,060

2017 Valuation Information for Valuation Adjustments

4. New improvements for 2017:	+ 17,350
5. Increase in personal property for 2017:	
5a. Personal property 2017	+ 131,914
5b. Personal property 2016	- 132,223
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2017	0
7. Total valuation adjustment (sum of 4, 5c, and 6)	17,350
8. Total estimated valuation July 1, 2017	7,154,556
9. Total valuation less valuation adjustment (8 minus 7)	7,137,206
10. Factor for increase (7 divided by 9)	0.00243
11. Amount of increase (10 times 3)	+ \$ 37
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 15,097
13. Debt service levy in this 2018 budget	0
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	15,097
15. Consumer Price Index for all urban consumers for calendar year 2016	0.013
16. Consumer Price Index adjustment (3 times 15)	\$ 196
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 15,293

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2018

County Name Lincoln County
Special District Name Beverly RFD

FUND PAGE

Adopted Budget for

GENERAL FUND

	Prior Year Actual 2016	Current Year Estimate 2017	Proposed Budget Year 2018
Unencumbered Cash Balance, Jan. 1	1,617	5,565	2,874
Ad Valorem Tax	31,320	31,500	xxxxxxxxxxxxxx
Delinquent Tax	548		
Motor Vehicle Tax	1,893	1,385	1,324
Recreational Vehicle Tax	33	23	22
16/20M Vehicle Tax	459	468	498
Commercial Vehicle Tax	48	32	35
Watercraft Tax	24	27	27
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds	174		
Total Receipts	34,499	33,435	1,906
Resources Available:	36,116	39,000	4,780
Expenditures:			
Personal Services	1,817	2,700	3,000
Commodities	8,363	8,000	9,000
Contractual	13,871	15,426	17,280
Capital Outlay			
Transfer to Special Equipment	6,500	10,000	7,000
Cash Forward (2018 column)			
Total Expenditures	30,551	36,126	36,280
Unencumbered Cash Balance, Dec 31	5,565	2,874	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			36,280
Tax Required			31,500
Delinquency Computation % Rate			0
Amount of 2017 Ad Valorem Tax			31,500

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund Names	Ad Valorem Tax Levy for 2016	Allocation for Year 2018				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	31,500	1324	22	498	35	27
Total	31,500	1,324	22	498	35	27

County Treas MVT Estimate	1,324					
County Treas RVT Estimate		22				
County Treas 16/20M Estimate			498			
County Treas Commercial Vehicle Tax Estimate				35		
County Treas Watercraft Tax Estimate					27	

MVT Factor	0.04203					
RVT Factor		0.00070				
16/20M Factor			0.01581			
Commercial Vehicle Factor				0.00111		
Watercraft Factor					0.00086	

Lincoln County
Beverly RFD

2018

Computation to Determine Limit for 2018

	Amount of Levy
1. Tax levy amount in 2017 budget	+ \$ 31,500
2. Debt service levy in 2017 budget	- \$ 0
3. Tax levy excluding debt service	\$ 31,500

2017 Valuation Information for Valuation Adjustments

4. New improvements for 2017:	+ 3,744
5. Increase in personal property for 2017:	
5a. Personal property 2017	+ 112,560
5b. Personal property 2016	- 122,447
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2017	0
7. Total valuation adjustment (sum of 4, 5c, and 6)	3,744
8. Total estimated valuation July 1, 2017	11,815,358
9. Total valuation less valuation adjustment (8 minus 7)	11,811,614
10. Factor for increase (7 divided by 9)	0.00032
11. Amount of increase (10 times 3)	+ \$ 10
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 31,510
13. Debt service levy in this 2018 budget	0
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	31,510
15. Consumer Price Index for all urban consumers for calendar year 2016	0.013
16. Consumer Price Index adjustment (3 times 15)	\$ 410
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 31,920

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2018

County Name Lincoln County
Special District Name First RFD

FUND PAGE

Adopted Budget for

GENERAL FUND

	Prior Year Actual 2016	Current Year Estimate 2017	Proposed Budget Year 2018
Unencumbered Cash Balance, Jan. 1	8,262	8,549	1,924
Ad Valorem Tax	61,400	61,596	xxxxxxxxxxxxx
Delinquent Tax	179		
Motor Vehicle Tax	1,986	2,016	1,835
Recreational Vehicle Tax	54	48	50
16/20M Vehicle Tax	528	592	536
Commercial Vehicle Tax	402	298	411
Watercraft Tax	29	28	26
LAVTR			
In Lieu of Taxes			
Miscellaneous	224		
Interest on Idle Funds	8		
Total Receipts	64,810	64,578	2,858
Resources Available:	73,072	73,127	4,782
Expenditures:			
Personal Services	700	1,000	1,000
Commodities	31,394	20,000	30,000
Contractual	19,429	20,000	20,000
Capital Outlay			
Transfer to Special Equipment	13,000	30,203	16,240
Cash Forward (2018 column)			
Total Expenditures	64,523	71,203	67,240
Unencumbered Cash Balance, Dec 31	8,549	1,924	xxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			67,240
Tax Required			62,458
Delinquency Computation % Rate			0
Amount of 2017 Ad Valorem Tax			62,458

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund Names	Ad Valorem Tax Levy for 2016	Allocation for Year 2018				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	61,596	1835	50	536	411	26
Total	61,596	1,835	50	536	411	26

County Treas MVT Estimate	1,835					
County Treas RVT Estimate		50				
County Treas 16/20M Estimate				536		
County Treas Commercial Vehicle Tax Estimate					411	
County Treas Watercraft Tax Estimate						26

MVT Factor	0.02979					
RVT Factor		0.00081				
16/20M Factor				0.00870		
Commercial Vehicle Factor					0.00667	
Watercraft Factor						0.00042

Lincoln County
First RFD

2018

Computation to Determine Limit for 2018

	Amount of Levy
1. Tax levy amount in 2017 budget	+ \$ 61,596
2. Debt service levy in 2017 budget	- \$ 0
3. Tax levy excluding debt service	\$ 61,596

2017 Valuation Information for Valuation Adjustments

4. New improvements for 2017:	+ 399
5. Increase in personal property for 2017:	
5a. Personal property 2017	+ 464,616
5b. Personal property 2016	- 445,798
5c. Increase in personal property (5a minus 5b)	+ 18,818
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2017	0
7. Total valuation adjustment (sum of 4, 5c, and 6)	19,217
8. Total estimated valuation July 1, 2017	14,326,747
9. Total valuation less valuation adjustment (8 minus 7)	14,307,530
10. Factor for increase (7 divided by 9)	0.00134
11. Amount of increase (10 times 3)	+ \$ 83
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 61,679
13. Debt service levy in this 2018 budget	0
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	61,679
15. Consumer Price Index for all urban consumers for calendar year 2016	0.013
16. Consumer Price Index adjustment (3 times 15)	\$ 801
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 62,480

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2018

County Name Lincoln County
Special District Name Hunter RFD

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2016	Current Year Estimate 2017	Proposed Budget Year 2018
Unencumbered Cash Balance, Jan. 1	2,443	12,696	1,268
Ad Valorem Tax	33,570	33,000	xxxxxxxxxxxxx
Delinquent Tax	362		
Motor Vehicle Tax	624	1,187	967
Recreational Vehicle Tax	7	14	12
16/20M Vehicle Tax	307	547	486
Commercial Vehicle Tax		28	28
Watercraft Tax	8	6	11
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds	227		
Total Receipts	35,105	34,782	1,504
Resources Available:	37,548	47,478	2,772
Expenditures:			
Personal Services	480	1,200	1,200
Commodities	2,251	15,000	15,000
Contractual	11,121	16,000	16,000
Capital Outlay			
Transfer to Special Equipment	11,000	14,010	3,572
Cash Forward (2018 column)			
Total Expenditures	24,852	46,210	35,772
Unencumbered Cash Balance, Dec 31	12,696	1,268	xxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			35,772
Tax Required			33,000
Delinquency Computation % Rate			0
Amount of 2017 Ad Valorem Tax			33,000

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund Names	Ad Valorem Tax Levy for 2016	Allocation for Year 2018				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	33,000	967	12	486	28	11
Total	33,000	967	12	486	28	11

County Treas MVT Estimate	967					
County Treas RVT Estimate		12				
County Treas 16/20M Estimate				486		
County Treas Commercial Vehicle Tax Estimate					28	
County Treas Watercraft Tax Estimate						11
MVT Factor	0.02930					
RVT Factor		0.00036				
16/20M Factor				0.01473		
Commercial Vehicle Factor					0.00085	
Watercraft Factor						0.00033

Lincoln County
Hunter RFD

2018

Computation to Determine Limit for 2018

	Amount of Levy
1. Tax levy amount in 2017 budget	+ \$ 33,000
2. Debt service levy in 2017 budget	- \$ 0
3. Tax levy excluding debt service	\$ 33,000

2017 Valuation Information for Valuation Adjustments

4. New improvements for 2017:	+ 25,303
5. Increase in personal property for 2017:	
5a. Personal property 2017	+ 206,876
5b. Personal property 2016	- 203,693
5c. Increase in personal property (5a minus 5b)	+ 3,183
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2017	0
7. Total valuation adjustment (sum of 4, 5c, and 6)	28,486
8. Total estimated valuation July 1, 2017	13,770,781
9. Total valuation less valuation adjustment (8 minus 7)	13,742,295
10. Factor for increase (7 divided by 9)	0.00207
11. Amount of increase (10 times 3)	+ \$ 68
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 33,068
13. Debt service levy in this 2018 budget	0
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	33,068
15. Consumer Price Index for all urban consumers for calendar year 2016	0.013
16. Consumer Price Index adjustment (3 times 15)	\$ 429
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 33,497

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2018

County Name Lincoln County
Special District Name Sylvan Grove RFD

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2016	Current Year Estimate 2017	Proposed Budget Year 2018
Unencumbered Cash Balance, Jan. 1	1,760	5,963	4,265
Ad Valorem Tax	27,883	28,500	xxxxxxxxxxxxxx
Delinquent Tax	408		
Motor Vehicle Tax	1,922	1,667	1,598
Recreational Vehicle Tax	39	37	32
16/20M Vehicle Tax	403	396	383
Commercial Vehicle Tax	4	10	4
Watercraft Tax	54	56	55
LAVTR	35		35
In Lieu of Taxes			
Miscellaneous	2,400	2,400	
Equipment Sold	1,650		
Transfer from Sylvan Grove RFD No Fund Wt	2,243		
Interest on Idle Funds	148		
Total Receipts	37,189	33,066	2,107
Resources Available:	38,949	39,029	6,372
Expenditures:			
Personal Services	1,950	2,700	2,700
Commodities	2,884	14,000	14,000
Contractual	11,152	11,000	11,000
Capital Outlay			
Transfer to Special Equipment	17,000	7,064	7,172
Cash Forward (2018 column)			
Total Expenditures	32,986	34,764	34,872
Unencumbered Cash Balance, Dec 31	5,963	4,265	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			34,872
Tax Required			28,500
Delinquency Computation % Rate			0
Amount of 2017 Ad Valorem Tax			28,500

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund Names	Ad Valorem Tax Levy for 2016	Allocation for Year 2018				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	28,500	1598	32	383	4	55
Total	28,500	1,598	32	383	4	55

County Treas MVT Estimate	1,598					
County Treas RVT Estimate		32				
County Treas 16/20M Estimate				383		
County Treas Commercial Vehicle Tax Estimate					4	
County Treas Watercraft Tax Estimate						55

MVT Factor	0.05607					
RVT Factor		0.00112				
16/20M Factor				0.01344		
Commercial Vehicle Factor					0.00014	
Watercraft Factor						0.00193

Lincoln County
Sylvan Grove RFD

2018

Computation to Determine Limit for 2018

	Amount of Levy
1. Tax levy amount in 2017 budget	+ \$ 28,500
2. Debt service levy in 2017 budget	- \$ 0
3. Tax levy excluding debt service	\$ 28,500


2017 Valuation Information for Valuation Adjustments

4. New improvements for 2017:	+ 15,510
5. Increase in personal property for 2017:	
5a. Personal property 2017	+ 227,986
5b. Personal property 2016	- 235,459
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2017	0
7. Total valuation adjustment (sum of 4, 5c, and 6)	15,510
8. Total estimated valuation July 1, 2017	11,937,648
9. Total valuation less valuation adjustment (8 minus 7)	11,922,138
10. Factor for increase (7 divided by 9)	0.00130
11. Amount of increase (10 times 3)	+ \$ 37
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 28,537
13. Debt service levy in this 2018 budget	0
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	28,537
15. Consumer Price Index for all urban consumers for calendar year 2016	0.013
16. Consumer Price Index adjustment (3 times 15)	\$ 371
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 28,908

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

[illegible]

 NOTARY PUBLIC - State of Kansas
ABBY D GERLEMAN
My Appt. Exp. 9-12-2020

Increased Tax Revenues Adjustment

15) Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page) Less: Property Tax Revenues Spent on Debt Service in 2017 Budget (From 2017 Budget - Certificate Page)	0 0	
Difference		0
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2018 Budget (obligations must have incurred prior to July 1, 2016)		0
17) Property Tax Revenues Spent on Special Assessments in 2018 Budget		0
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2018 Budget		0
19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2018 Budget		0
20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2018 Budget		0
21) Law Enforcement Expenses - 2018 Budget (Do not include building construction or remodeling costs)	1,325,812	
Law Enforcement Expenses - 2017 Budget (Do not include building construction or remodeling costs)	1,165,573	
CPI Adjustment - 1.4%	16318	
Law Enforcement Expenses - 2107 Budget (Indexed by CPI) Increased Law Enforcement Expense in 2018 Budget	1,181,891	143,921

22) Fire Protection Expenses - 2018 Budget (Do not include building construction or remodeling costs)			
Fire Protection Expenses - 2017 Budget (Do not include building construction or remodeling costs)			
CPI Adjustment - 1.4%	0	0	0
Fire Protection Expenses - 2107 Budget (Indexed by CPI)			
Increased Fire Protection Expense			
23) Emergency Medical Expenses - 2018 Budget (Do not include building construction or remodeling costs)		615,090	
Emergency Medical Expenses - 2017 Budget (Do not include building construction or remodeling costs)	610,075		
CPI Adjustment - 1.4%	8541		
Emergency Medical Expenses - 2107 Budget (Indexed by CPI)		618,616	
Increased Emergency Medical Expense			0
			<u>143,921</u>
<u>Levy on Behalf of Another Political or Governmental Subdivision</u>			
24) Library Levy 2018 Budget			0
24a) Recreation Commission Levy 2018 Budget			0
24b) Other Governmental Levy 2018 Budget			695,324
25) Total Levies on Behalf of Another Political or Governmental Subdivision			<u>695,324</u>
26) Total Computed Tax Levy			<u>6,039,716</u>